

Internal Revenue Service
memorandum

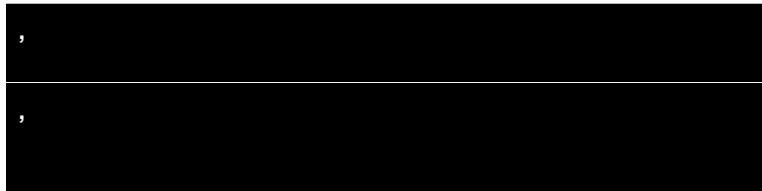
date: AUG 28 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3-- TR-45-1269-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED], d/b/a [REDACTED] is covered as a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Acts from [REDACTED], the date operations began. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08637

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

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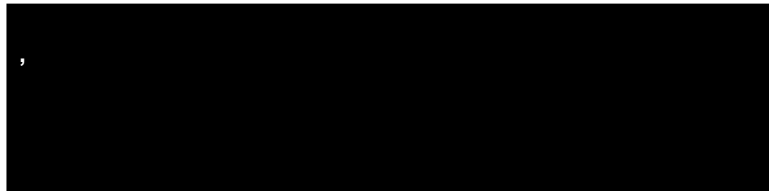
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

JUL 22 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow
Deputy General Counsel

Enclosure

UNITED STATES GOVERNMENT

RAILROAD RETIREMENT BOARD

MEMORANDUM

JUL 17 1991

TO: Director of Research and Employment Accounts

FROM: Deputy General Counsel

SUBJECT: [REDACTED], d/b/a
[REDACTED]
Employer Status

This is in reply to your request of May 3, 1991, for my opinion as to the status of [REDACTED], doing business as the [REDACTED], as an employer covered under the Railroad Retirement and Railroad Unemployment Insurance Acts. The status of this company under the Acts has previously been considered, as explained below.

The evidence reflects that [REDACTED] was incorporated [REDACTED], as a Tennessee corporation. In [REDACTED], [REDACTED] began operation of [REDACTED] miles of track in [REDACTED] under the name [REDACTED]. In Legal Opinion [REDACTED], I determined [REDACTED] to be an employer under the Acts. I further determined that with respect to the [REDACTED], [REDACTED] d/b/a [REDACTED] was a separate covered employer under the Acts.

On [REDACTED], the [REDACTED] and [REDACTED], which is an employer under the Acts, filed a petition with the Interstate Commerce Commission (ICC) for approval of a proposed sale or lease to [REDACTED] of approximately [REDACTED] miles of track between [REDACTED] and [REDACTED], Georgia. The line interchanges with the [REDACTED] at [REDACTED], and with the [REDACTED] at [REDACTED], Georgia. The ICC approved the petition in a decision served [REDACTED] and subsequently denied a petition to reopen this decision in an order served [REDACTED]. See: [REDACTED] -- Purchase and Lease -- [REDACTED], Line Between [REDACTED] and [REDACTED], GA, Finance Docket No. [REDACTED]. The [REDACTED] began operating the line as the [REDACTED] on [REDACTED]. [REDACTED] requests that although only one corporate entity (i.e., [REDACTED]) exists, its operation of the Georgia line under the name [REDACTED] be recognized as an employer separate from its operation of the [REDACTED] line as [REDACTED].

Director of Research and Employment Accounts

Section 1(a)(1) of the Railroad Retirement Act (RRA) (45 U.S.C. § 231(1)(a)(1)), insofar as relevant here, defines a covered employer as:

"(i) any express company, sleeping-car company, and carrier by railroad, subject to part I of the Interstate Commerce Act * * *."

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (RUIA) (45 U.S.C. §§ 351(a) and (b)) contain substantially similar definitions, as does section 3231 of the Railroad Retirement Tax Act (RRTA) (26 U.S.C. §§ 3201-3233).

The evidence establishes that the [REDACTED] doing business as the [REDACTED] has engaged in common carriage of property by rail since the date it began operations. Accordingly, it is my opinion that the [REDACTED] d/b/a the [REDACTED] is covered as a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts from [REDACTED], the date operations began.

Appropriate forms G-215 giving effect to the foregoing are attached.



Steven A. Bartholow

Attachment

KTB
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